



# **Municipal Court Follow-Up Audit**

Issued by the  
Internal Audit Office  
January 16, 2007

**City of El Paso, Texas  
Internal Audit Office  
Municipal Court Follow-Up Audit**

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***EXECUTIVE SUMMARY***

The Internal Audit Department conducted a follow up on the Municipal Court Audit Report dated February 28, 2006. The original audit report contained five findings and agreed upon recommendations. Based on our review, all five findings have been implemented. Listed below is a summary of the five (5) findings identified in the audit report dated February 28, 2006:

- Issued citations are not adequately safeguarded. Citations are considered potential revenue and should be properly safeguarded. These citations should be logged in order to account for gaps and other discrepancies before they are inputted into the Judicial Information System (JIMS).
- A segregation of duties weakness was identified as a result of the Municipal Court's Cashier Section receiving and handling issued citations submitted by the Police Department. The Cashier Section handles the citations before they are delivered to the Data Entry Section for input into JIMS.
- There is a lack of standardized procedures in place for the logging of citations into control logs at the various Police Department's Regional Command Centers. Policies and Procedures over the retention/disposal of used/defective citation books are also not standardized. In most cases unused or left over citations books are returned to Municipal Court and are shredded or recycled without being properly logged in or accounted for.
- Periodic monitoring and reconciliations are not being performed for issued and voided citations posted to JIMS and thus any gaps in the citation numbering sequence or missing citations are not being accounted for properly. Although JIMS has data mining capabilities, these capabilities are not being utilized for analysis or monitoring purposes.
- Based on the results of reviewing a random sample of ten (10) citations from books issued to police officers, it was determined that one citation could not be accounted for. The missing citation was from a citation book issued to a police officer, but not posted to JIMS.

For a detailed explanation of each of the findings and the current observations please refer to the appropriate finding contained in the body of this Audit Report.

## ***BACKGROUND***

El Paso Municipal Court of Record was established as a division of the Municipal Clerk's Department, and is divided into five municipal courts each presided over by an elected and appointed Municipal Judge and Substitute Associate Judges. The El Paso Municipal Court is committed to the impartial and efficient delivery of justice for class "C" misdemeanors and civil parking violations. The Municipal Court Judges adjudicate cases, conduct arraignments, and perform magisterial functions. The administrative staff provides case management, revenue collection, and record's retention support. In accomplishing its mission, the Municipal Court processes all court-related paperwork and fines/bonds paid for moving, parking, and Class "C" violations. Municipal Court issues records to the public regarding court settings, driving histories, defensive driving school, installment payment plans for case dispositions, and liability insurance status. In addition, it provides Municipal Court Judges with clerical support and assistance. Municipal Court provides law enforcement agencies with warrant information as well as physical warrants.

As part of its efforts to improve its case management operations, Municipal Court is currently in the testing phase of electronic ticket writing (E-Ticket). There are currently 61 officers issuing E-Tickets. E-Tickets are expected to reduce data entry, errors, wait time for arraignments, and the existing problem with missing issued tickets.

During the 2005 Audit of the Municipal Court, five findings were identified related to the safeguarding, accounting, and tracking of issued citations.

## ***SCOPE***

The audit objective of this follow-up audit was to ascertain if management implemented corrective actions to address the items identified in the Municipal Court Audit Report dated February 28, 2006.

The audit period covered the operations of the Municipal Court from February 28, 2006 to present.

The audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* issued by the Institute of Internal Auditors.

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***ORIGINAL FINDINGS, ORIGINAL RECOMMENDATIONS, MANAGEMENT'S  
RESPONSE TO ORIGINAL FINDINGS, CURRENT OBSERVATION, AND  
STATUS***

Based on the results of follow-up test work, each original finding recommendation will be designated with one of the following four status categories:

<i>Implemented</i>	The finding has been addressed by implementing the original corrective action or an alternative corrective action.
<i>In Progress</i>	The corrective action has been initiated but is not complete.
<i>Not Applicable</i>	Recommendation is no longer applicable due to changes in procedures or changes in technology.
<i>Not Implemented</i>	Recommendation was ignored, there were changes in staffing levels, or management has decided to assume the risk.

**Original Finding 1**

Issued citations are not safeguarded adequately as the Municipal Court's Cashier Section handles these before they are delivered to the Data Entry Section. These citations are handled by several staff members without being logged or recorded, and are accessible to all Municipal Court's staff before they are inputted into the Judicial Information System (JIMS).

**Recommendation**

Limit the staff that can have access to issued citations and provide a secure area to limit accessibility by Municipal Court staff. Maintain logs that will enable reconciliation of issued citations and reduce the input time frame into JIMS.

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**Management's Response**

The recommendations have been implemented through the following measures:

1. Direct transport of citations is now made between EPPD and the Court's data entry personnel. EPPD personnel hand carry issued citations to the Court's Clerical Supervisor in sealed packets. Effective date: January 30, 2006.
2. Citations have been moved from a common work area within the data entry section and are now locked in a cabinet after hours. Only the Clerical Supervisor has the key to the cabinet. Effective date: February 2, 2006.
3. EPPD has instituted a uniform log sheet throughout the departmental sections and regional command stations. January 30, 2006.
4. The Municipal Clerk's Office instructed the Court's outside software engineers, TSG, to correct programming flaws that has prevented the generation of the missing citation audit report. The corrected program was implemented on March 3, 2006.

**Responsible Party**

EPPD Commanders and Chiefs; Municipal Court Clerical Supervisor; Asst. Municipal Court Clerk; Municipal Clerk.

**Implementation Dates:**

1. January 30, 2006
2. February 2, 2006
3. January 30, 2006
4. March 3, 2006

**Current Observation**

1. Citations are being directly transported by the El Paso Police Department's (EPPD) Municipal Court Liaison to the Municipal Court's Data Entry Section.
2. Issued Citations are being locked after hours in a cabinet accessible only to the Municipal Court's Office Supervisor.
3. EPPD is using a uniform "Citation Booklets Log Sheet" throughout the departmental sections and regional command stations.
4. The Municipal Court's Office Supervisor is reviewing a JIMS report every two weeks called "Audit Report of Ticket Books" in order to help identify any outstanding citations. There is proper review and follow-up of the citations listed on the report.

**Status**

Implemented

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**Original Finding 2**

A segregation of duties issue was noted as a result of Municipal Court's Cashier Section receiving and handling issued citations submitted by the Police Department before they are delivered to the Data Entry Section for input into the Judicial Information System (JIMS). This increases the risk that citations may get lost or misplaced.

**Recommendation**

Implement a process to allow delivery of issued citations directly to Data Entry Section.

**Management's Response**

Recommendation has been implemented. Direct transport of citations is now made between EPPD and the Court's data entry personnel. EPPD personnel hand carry issued citations to the Court's data entry personnel section.

**Responsible Party**

EPPD Commanders and Chiefs; Municipal Court Clerical Supervisor; Asst. Municipal Court Clerk; Municipal Clerk.

**Implementation Date**

January 30, 2006

**Current Observation**

Citations are being directly transported by the El Paso Police Department's (EPPD) Municipal Court Liaison to the Municipal Court's Data Entry Section.

**Status**

Implemented

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**Original Finding 3**

There is a lack of standardized procedures in place for the following processes involving citations:

- Distribution of citation books to police officers. Although officers use a log to sign out books of pre-numbered four-part citations, there are no standard procedures for logging out citation books at the Police Department's Regional Command Centers.
- Retention/disposal of used/defective citation books kept by police officers. Since there is a lack of standardized operating procedures for the handling of these citation books, some officers send them to Municipal Court for handling. These citation books are shredded and recycled without being properly logged in or accounted for.

**Recommendation**

Design, implement and maintain standard operating procedures for the distribution and retention of the used/defective citation books at all Regional Command Centers.

**Management's Response**

Recommendation has been implemented. EPPD has implemented a more standardized and enforced procedure whereby EPPD officers must deliver defective citation books to the Municipal Court's data entry section for voiding in the citation system. Used citation books also are being delivered by EPPD to the Court's data entry section.

**Responsible Party:**

EPPD Commanders and Chiefs; Municipal Court's Clerical Supervisor; Asst. Municipal Court Clerk; Municipal Clerk.

**Implementation Date**

February 6, 2006

**Current Observation**

Uniform procedures have been implemented and are being adhered to by the Regional Command Centers and sections for the issuance of citation books, the use of a uniform "Citation Booklets Log Sheet" for issuing citation books, the delivery of citations to Municipal Court, procedures to follow for voiding a citation, and the procedures for the retention/disposal of used/defective citation books.

**Status**

Implemented

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**Original Finding 4**

Periodic monitoring and reconciliations are not being performed for issued and voided citations posted to JIMS and thus any gaps in the citation numbering sequence or missing citations are not being accounted for properly. Although JIMS has data mining capabilities, these capabilities are not being utilized for analysis or monitoring purposes.

**Recommendation**

Municipal Court would benefit from utilizing JIMS data extraction capabilities for the creation of reports that will allow staff to monitor or reconcile issued citations. This would assist in accounting for missing citations more effectively.

**Management's Response**

Recommendation has been implemented. The Municipal Clerk's Office instructed the Court's outside software engineers, TSG, to correct programming flaws that has prevented the generation of the missing citation audit report.

**Responsible Party:**

Municipal Court's Clerical Supervisor; Asst. Municipal Court Clerk; Municipal Clerk.

**Implementation Date**

March 3, 2006

**Current Observation**

The Municipal Court's Office Supervisor is reviewing a JIMS report every two weeks called "Audit Report of Ticket Books" in order to help identify any outstanding citations. There is proper review and follow-up of the citations listed on the report.

**Status**

Implemented

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**Original Finding 5**

A random sample of ten (10) citations was selected for review from citation books issued to police officers during the review period. It was determined that one (1) out of ten (10) citations reviewed could not be accounted for (10% error rate). The missing citation was from a citation book issued to a police officer but not posted to JIMS.

**Recommendation**

Municipal Court needs to establish and follow procedures regarding the processing and posting of issued citations into JIMS.

**Management's Response**

Recommendation has been implemented. The Municipal Clerk's Office has instructed the Court's outside software engineers, TSG, to correct programming flaws that has prevented the generation of the missing citation audit report. This report will allow the Court to identify missing citations quickly and contact the officer to whom the citation book is assigned for an explanation as to why the ticket is missing in the sequence.

**Responsible Party**

Municipal Court's Clerical Supervisor; Asst. Municipal Court Clerk; Municipal Clerk.

**Implementation Date:**

March 3, 2006

**Current Observation**

A random sample of 17 citation books listed on the selected "Citation Booklets Log Sheet" issued from July 24, 2006 - July 27, 2006 and 25 citations numbered from 17868801 – 17868825 were selected for review. All 17 citation books were entered into JIMS and all 25 citations were accurately entered and listed as "closed" or issued in JIMS.

**Status**

Implemented

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***INHERENT LIMITATIONS***

Because of the inherent limitations of internal controls, errors or irregularities may occur and not be detected. Also, projections of any evaluation of the internal control structure to future periods are subject to the risk that procedures may become inadequate due to changes in conditions, or that the degree of compliance with the procedures may deteriorate.

***CONCLUSION***

Based on the results of this follow-up audit, all five (5) of the original five (5) findings have been implemented. The El Paso Police Department (EPPD) and the staff at Municipal Court were very instrumental and prompt in the implementation of the recommendations contained in the Municipal Court Audit Report dated February 28, 2006. We wish to thank the Municipal Court's and El Paso Police Department's management and staff for their assistance and numerous courtesies extended during the completion of this audit.

*Signature on file*

Edmundo S. Calderon, CIA, CGAP, MBA  
Chief Internal Auditor

*Signature on file*

Liz Delao, CIA, CGAP  
Senior Auditor

Distribution:

Fiscal Affairs and Internal Audit Legislative Review Committee

Joyce Wilson, City Manager

William F. Studer Jr., Deputy City Manager – Financial & Administrative Services

Richarda Duffy Momsen, Municipal Clerk